EXHIBIT 24

From: mary.c.casey@jpmorgan.com

To: maria.a.hornak@jpmorgan.com <maria.a.hornak@jpmorgan.com>

CC: csg_ao_de_fm2@jpmchase.com

<csg_ao_de_fm2@jpmchase.com>;dylan.x.penta@jpmchase.com <dylan.x.penta@jpmchase.com>;thomas.a.rice@jpmchase.com

<thomas.a.rice@jpmchase.com>;lucy.baglivo@jpmorgan.com <lucy.baglivo@jpmorgan.com>

 Sent:
 9/13/2006 10:53:52 PM

 Subject:
 Re: Fw: new accounts

 Attachments:
 pic11420.gif; pic20083.gif

Thanks, Maria. Any additional information on these accounts that can be used for the DDRs would be incredibly helpful (particularly reason for each). Can you please forward us whatever documentation you have or receive from the client? I am heading to London in an hour but am back on Monday. Lucy Baglivo can help w/ temporary waivers if they are required in my absence but she will need some help with information gathering. Thanks,

Mary

Mary Casey Managing Director JPMorgan Private Bank 345 Park Ave. New York, NY 10154 tel: (212) 464-0374 fax: (212) 464-1912

IRS Circular 230 Disclosure:

JPMorgan Chase & Co. and its affiliates do not provide tax advice. Accordingly, any discussion of U.S. tax matters contained herein (including any attachments) is not intended or written to be used, and cannot be used, in connection with the promotion, marketing or recommendation by anyone unaffiliated with JPMorgan Chase & Co. of any of the matters addressed herein or for the purpose of avoiding U.S. tax-related penalties.

Maria A Hornak

Maria A To: Dylan X Penta/JPMCHASE@JPMCHASE, Thomas A

Hornak Rice/JPMCHASE@JPMCHASE

cc: CSG AO DE FM2, Laura B Davis/JPMCHASE@JPMCHASE, Mary C

09/13/2006 Casey/JPMCHASE@JPMCHASE

05:47 PM Subject: Fw: new accounts

Gentlemen - We can REALLY use your help with the following account opening paperwork. You don't necessarily need Stream, but it would be helpful, if you do not recall what was reviewed in training - utilize AIG DE (you can even see if they have time to sit w/ you)

Let me know

---- Forwarded by Maria A Hornak/JPMCHASE on 09/13/2006 05:44 PM -----

Confidential JPM-SDNYLIT-00000331

To,

cc"Bella Klein"

09/13/2006 03:13 PM

Subjectre: new accounts

We would like to open 5 new accounts. All will be checking except Jeffrey E Epstein which will be a money market. At your convenience can you please forward me the appropriate paperwork so we can begin this process?

Entity Name

- 1 Jeffrey E. Epstein
- 2 Hyperion Air, Inc.
- 3 JEGE, Inc.
- 4 116 East 65th Street, LLC
- 5 Air Ghislaine, Inc.

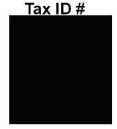
<u>Type</u>

Individual

S-Corp S-Corp

Single Member LLC

S-Corp



Thank you

Rich Kahn
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